

## Message Text

LIMITED OFFICIAL USE

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ORIGIN TRSE-00

INFO OCT-01 EUR-12 ISO-00 EB-08 L-03 /024 R

FSE  
TX-387

DRAFTED BY TREAS:MFIELD:DE  
APPROVED BY L/T: AWROVINE  
TREAS:OS:DHROSENBLOOM  
EB/IFD/OMA:TAFORBORD  
EUR/WE:BMCKINLEY

-----080662 020538Z /14

R 012207Z MAR 78  
FM SECSTATE WASHDC  
TO AMEMBASSY ROME

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E.O. 11652: N/A

TAGS:EFIN

SUBJECT: TAX TREATY NEGOTIATIONS AND TAX TREATMENT OF  
CULTURAL INSTITUTIONS  
REF: ROME 2408

1. U.S. DEL MIGHT BE ABLE TO SCHEDULE FURTHER NEGOTIATIONS  
IN ROME IN MAY BUT MUST FIRST CONFIRM WITH DENMARK AS WE  
HAVE ALSO OFFERED TO MEET WITH THEM IN MAY. WILL ADVISE  
ASAP.

2. IN REPLYING TO NOTE VERBALE, EMBASSY MAY INDICATE THAT  
U.S. REQUESTS EXEMPTION OF ORGANIZATIONS WHICH MEET THE  
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TEST SET FORTH IN SECTION 501(C)(3) OF THE INTERNAL REVENUE  
CODE AND FURNISH A COPY OF THAT SECTION TO GOI. (TEXT IS  
REPRODUCED BELOW.) IT MIGHT BE USEFUL TO ALSO GIVE THEM A  
COPY OF THE LIST OF U.S. CHARITABLE ORGANIZATIONS NOW IN  
ITALY.

3. SECTION 501(C)(3) READS:  
"CORPORATIONS, AND ANY COMMUNITY CHEST, FUND, OR

FOUNDATION, ORGANIZED AND OPERATED EXCLUSIVELY FOR  
RELIGIOUS, CHARITABLE, SCIENTIFIC, TESTING FOR PUBLIC  
SAFETY, LITERARY, OR EDUCATIONAL PURPOSES, OR TO FOSTER

ATHLETIC FACILITIES OR EQUIPMENT), OR FOR THE PREVENTION  
OF CRUELTY TO CHILDREN OR ANIMALS, NO PART OF THE NET  
EARNINGS OF WHICH INURES TO THE BENEFIT OF ANY PRIVATE  
SHAREHOLDER OR INDIVIDUAL, NO SUBSTANTIAL PART OF THE  
ACTIVITIES OF WHICH IS CARRYING ON PROPAGANDA, OR OTHERWISE  
ATTEMPTING TO INFLUENCE LEGISLATION (EXCEPT AS OTHERWISE  
PROVIDED IN SUBSECTION (H)), AND WHICH DOES NOT PARTICIPATE  
IN, OR INTERVENE IN (INCLUDING THE PUBLISHING OR  
DISTRIBUTING OF STATEMENTS), ANY POLITICAL CAMPAIGN ON  
BEHALF OF ANY CANDIDATE FOR PUBLIC OFFICE." VANCE

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** NEGOTIATIONS, TAX AGREEMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 01 mar 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 20 Mar 2014  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978STATE052788  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** MFIELD:DE  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780095-0086  
**Format:** TEL  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t197803118/aaaadwiv.tel  
**Line Count:** 76  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 6cfb3dba-c288-dd11-92da-001cc4696bcc  
**Office:** ORIGIN TRSE  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 ROME 2408  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 05 may 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 3150351  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAX TREATY NEGOTIATIONS AND TAX TREATMENT OF CULTURAL INSTITUTIONS  
**TAGS:** EFIN, US, IT  
**To:** ROME  
**Type:** TE  
**vdkgvwkey:** odhc://SAS/SAS.dbo.SAS\_Docs/6cfb3dba-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014